a public High School in Mattancheri for all classes and creeds, early steps may be taken to provide one such High School".

No. 4. Remission of the Second Crop Assessment.

Mr. Joseph Pettah:— Sir, I beg to move the following resolution:—"*That this Council recommends to the Government that, in view of the unprecedented and appalling draught which has worked terrible havoc on the current Mundakan crop, the second crop assessment for the year be remitted entirely in regard to both the permanent and occasional double crop lands*"

Sir, I have always considered the second crop assessment as an unreasonable and inequitable impost unwise and inexpedient and studying the subject more closely I find that this impost is most corrupting and corruptive. Accordingly, ever since I had the privilege of stepping into this Council, I have very persistently advocated the abolition of this iniquitous impost. This impost, Sir, I say is against all the known principles and cannons of taxation. One can understand a tax on land which is based on classification with reference to fertility or anything of that kind. But if you base taxation on the number of times the owner is working that land, the number of times the owner is raising the crop, it is putting a discount on the industry and putting a premium on idleness. Therefore it is inexpedient in the interests of agricultural efficiency. I do not want once again to go through the various arguments I had advanced on previous occasions in this House in support of my contention for the abolition of the double crop assessment. Suffice to say that I had the solace and satisfaction on those occasions to see that the Non-official Members of this House supported the resolution and we passed the resolution twice in the definite form of recommending the abolition. On other occasions also the same idea was expressed by way of cut motins etc. The Government could not find its way to accept the resolution. On one occasion when Mr. Kasturi Renga Ayyar was the Diwan Peishkar a resolution was passed and it was rejected on certain grounds which at least in my opinion were quite untenable. A second time the resolution was passed by this House; i. e. with all those arguments advanced by the Government for rejecting the resolution and after studying all these, the House once again came to the unanimous conclusion that so far as the Non-official Members are concerned they were of opinion that the second crop assessment should be abolished. Again the Government rejected the proposal, without adducing any arguments. The Government simply said that for the reasons stated on

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the previous occasion the resolution could not be accepted. It was to say the least scant courtesy shown to this House. This House was in possession of all the arguments advanced by the Government and it was after studying those arguments that the House again came to the unanimous conclusion. But that conclusion too was brushed aside lightly. Even apart from the merits of the question if this House has any sense of honour, it will persist in recommending again and again the abolition of the second crop system.

But, Sir, my present Resolution is not that. My present resolution is of a very more limited scope. I want only remission should be given with regard to the second crop assessment in view of the terrible havoc worked on the second crop by the drought that prevailed recently. Now two points come up for consideration in this respect. I am very much relieved of my task because on the previous resolution much of the grounds have been covered which concern this resolution also. I want only to sum up one or two points only. The first is whether the havoc done by the drought is real and general and secondly if it is so, what relief is to be given. Now on the first question the Hon'ble the Revenue Member has kindly assured us that in cases where sufficient evidence is forthcoming or in cases where the Government is satisfied that there has been a complete failure of the crops a remission would be granted and perhaps in places where there have not been a complete failure a proportionate remission will be given. So far so good. I am thankful to the Government for having given these assurances. But now comes the difficulty. How are you going to ascertain the nature of the havoc that has been done. The Revenue Member has been very kind and he assured us that he made personal investigations in certain parts of the Trichur, Talappilly and Mukundapuram Taluks, that he was very busy during the harvest season and participated in some of the harvests and he has sample seeds with him. That is one side of the picture. But what is it that we have heard from the other Members of this House? We have the testimony of the Hon'ble Member for Pazhayannur, that in all the three villages he has referred to there has been general havoc perpetrated by the recent drought. We also heard from the Hon'ble Member for Cheruthuruthy that there also the havoc has been very general and again from the Member for Jenmies we heard that in many places the havoc has been very general and very real. I can also personally testify to this. I have gone far and wide in some of the villages of my constituency and there also the havoc has been very real and terrible. In some places even the fields were abandoned. After trying to save the crops by difficult irrigation and watering processes the whole thing had to be abandoned out of hope. Even in places where the harvest has

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taken place, it is a very very poor harvest not worth the name. In very many places it is only straw.

Now there are two different views. The Hon'ble the Revenue Member says that he has made personal investigations and he has come to certain conclusions. The Hon'ble Members on this side said that they have made certain investigations and have come to certain conclusions. But the two conclusions are not reconcilable. The Revenue Member has been pleased to read to us the copy of an order that he sent to the Tahsildars. One thing that struck me was this. He gives stringent orders to the Tahsidars to take personal care in this matter but he also tells them that he has investigated and come to certain conclusions. Then he says however that it is the duty of the Tahsildars to go into the question and give their reports. Do you think that very many Tahsildars, in view of this injunction, would give reports which are totally irreconcilable or incompatible with the conclusions arrived at by the Diwan Peishkar. Even if there were a few Tahsildars who may report the facts as they have seen, there is one sentence in his order which take away that hope also. He hold out even a threat that if the reports give opinions which are totally or entirely incompatible with the conclusions arrived at by the Diwan Peishkar personally the matter will be serious. What does that mean? It means that there is not the least chance unless we presume that there are independant Tahsildars. I do not mean to cast any aspersion on the integrity and character of our Tahsildars. They are as a class very Hon'ble men. But I say that they are after all mortals and we know what officialdom is. We know what reports will be given if the views of the Diwan Peishkar are given beforehand. So I should think he ought to have given this order without saying anything of his personal visits. Then they might have given some reports after paying visits personally. When this point was included in the order, much of the effect of the report has been neutralised even in advance. What is it that we find generally? When it is a matter of getting a pie for the Government they are always inclined to report favourably for the Government and unfavourably for the ryots. There can be no difference of opinion so far as the villagers are concerned. Taking these facts into consideration I respectfully submit that to ascertain the reality and the universality of the havoc done by the recent drought is an impossible task. If at all anything had to be done it had to be done before the harvests were over. The Tahsildars must have proceeded with the work before the harvests were over. Then perhaps there might have been some possibility of ascertaining the extent of the harvest and the yield of the crops. Now that the harvests are over, there is no possibility of coming to any conclusions except on taking certain evidence. How is the evidence taken?

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The Parvathyams and the Menons will go along with the Tahsildar and they are supposed to have seen those places. When they are asked of the conditions of the crop then they would say that it was satisfactory and if you ask the other people they will say that it was unsatisfactory and which side will you believe? Very often the Tahsildars are inclined to attach more importance to the opinion of the local revenue authorities than to give importance to the non-official opinion expressed. Therefore the only procedure is to attach more credence to the opinion that we have expressed on this side of the House, and also to the opinions expressed in other places in India. Thus it will be seen that the drought has been general and real and on that supposition the grant of some remission must be made. While as to the remisson it is proper that because it is the second crop that had suffered so badly the whole assessment for the second crop whether it is occasional or permanent may be remitted. The whole difficulty comes with regard to the verification. They want to proceed in the manner they have pointed out. Here I am afraid that no adequate relief will be done to the aggrieved parties. Therefore I once again would urge upon the attention of the Government this fact that the drought has been general and real. There may be one or two exceptions here and there and there may be people who have reaped good crops as has been pointed out here. Along the railway lines where the earth has been taken away and where water accumulates, there have been bumber crop this year. If you travel along the railway lines you can see very good crops on both sides. That is also my experience in some of the villages outside. Even supposing that in other places there are one or two exceptions it is more charitable and more practicable to give them also the benefit of the doubt rather than insisting on a security which is impracticable and which is not at all likely to give correct results. Let us assume therefore that the havoc has been terrible and real and the Government will give relief to the aggrieved people by giving a general remission of this year's assessment on the second crop on all lands whether permanent or occasional double crop lands.

Mr. P. Kumaran Ezhuthassan:—May I know whether there is anything like second crop assessment on permanent double crop lands?

Mr. K. Achyuta Menon:—There is a compound double crop assessment which is ½ of the normal assessment.

Mr. C. A. Ouseph:—Sir, I am going to second the motion. As Members of this Council, we have suffered many things. One is we will not get proper answers to our questions and there are a series of them. One other is the second crop business. I think this is the 5th time that this resolution comes before this House. We have suffered it four times. We have passed it unanimously, at

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least this portion of the House, but the Government are absolutely uncharitable in this matter. At least save us this time by accepting it. But they do not accept it. Now, Sir, in spite of the onslaughts on this Member for bringing this resolution, the Member for Adoor is persistent in bringing to the notice of the House this resolution with the sincerity of purpose and the truthfulness of the case has been placed before the House.

Mr. K. Achyuta Menon:—Is there any guarantee that it may not come up again?

Mr. C. A. Ouseph:—Provided you accept it. Even the Government will say that the double crop has failed this time. Then why not accept the motion gracefully. Why do you compel us to pass it and say we will not accept it. All your reasons are lazy and idle. You have not given any cogent reason for not accepting the resolution. From the point of economics, taxation or finance your position does not hold water. What is the meaning of giving a land and saying that you should not work it for all times? It is unreasonable to say that if you work two times you must pay us something. If I am given a land my tax depends upon the number of cultivation that I carry on. Then there is a proportion. But this proportion should always work in favour of the Government. If it is a double crop land and even if I raise only one crop I have to pay the double crop assessment. If it is a single crop land and if I raise a double crop I have to pay more. There has been universal drought throughout the State this year. Your irrigation system was a confounded failure this time. You could not store heaven's water and give a drop of it. This time there could be no reason for the Government to oppose this resolution. You must accept it. If you do not accept it you make us bring it once more here. I second it.

The House rose for the day at 5 p. m.

C. J. MATHEW,

Secretary to the Council.

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